MICROS
Hospitality Management System (HMS)
9700 V2.8 and 8700 V2.7.12
Suggested Trial Procedures

Reports

Each day accounting or auditing personnel shall print:

1. For each revenue center with entertainment, both the daily and month-to-date Revenue Center Tax Summary Report and the Revenue Center Financial Report.

2. The Employee or Cashier Financial Report for a sample of employees with a minimum of one report per revenue center with entertainment per day.

3. The Electronic Journal for each revenue center with entertainment.

Food and Beverage Sales

Each day accounting or auditing personnel shall:

1. For one revenue center per day (rotated among all revenue centers with entertainment), foot all sales in the Electronic Journal and subtotal by category the entertainment taxable sales, the non-entertainment taxable sales, complimentaries, gratuities, voids, entertainment taxes collected, and sales taxes collected.

   Note: The taxes collected amount only includes add-on taxes.

2. For tax inclusive sales, calculate the taxable revenue by footing the gross entertainment sales where taxes are included and then dividing the total by 1.1775 (10% LET tax plus 7.75% sales tax). Then calculate the taxes by multiplying that result by 10% for LET tax and 7.75% for sales tax.

3. Trace each subtotal and calculated amount from the two previous steps to the Revenue Center Tax Summary Report and Revenue Center Financial Report.

4. Foot the amounts from each day's Revenue Center Tax Summary Report and Revenue Center Financial Report and trace the calculated totals to the month-to-date versions of the same reports.

5. For the sample of employees selected above, trace sales (cash, credit card, room charges, or complimentaries) from soft count documentation to the Employee or Cashier Financial Report.

<u>General</u>

1. The auto sequencer must be configured to retain reports a minimum of 400 days. Additionally, the audit trail data must be configured to be retained for a minimum of 40 days.